

benefits in the Tax Code as anyone else. That is why we made it refundable—because we wanted to reward work and we wanted to help with the growth of that child and to deal with their challenges.

I agree with the Senator from New Hampshire that the anecdotal stories she included in her remarks amount to fraud, and they should be stopped. Let's be clear: The stories she told of claiming credits for children not in the United States or of 1,000 tax returns linked to 8 addresses, those actions are already illegal by whomever would make such a false filing and commit those actions.

In fact, what the Senator does is cite reports of IRS investigators who did their job shutting down illegal activity. It seems to me the IRS doesn't need her amendment to go after this fraud. They need the resources and the investigators to ultimately make sure all elements of the code that have fraudulent activity being taken need to be dealt with. They need Republicans to stop cutting their funds so they can do their job better. But to use these instances of fraud that were successfully pursued to go after American children is not confronting fraud. It is disadvantaging children—4 million children to be exact.

If we had one computer science company prosecuted for tax evasion, we don't bar all computer science companies from ever taking the research and development tax credit again. If we find one entity, one person or one industry committing fraud, we don't eliminate all of the benefits of the provision in the Tax Code for which they committed fraud because we have decided that provision is of a societal benefit. What we do is make sure we go after the individuals who commit the fraud. It doesn't make any sense, just like hammering 4 million U.S. children because of fraud perpetrated by some other unscrupulous actor doesn't make a whole lot of sense to me.

I believe this amendment creates a clear-cut case of priorities. Surely nobody here would argue that outside of this instance, there is no other part of the Tax Code that allows waste, fraud or abuse. We could sit down and find dozens of wasteful loopholes, fraudulent tax practices, and abusive tax shelters that could be shut down in order to pay for restoring the cuts to military pensions. If my Republican colleagues chose to support these efforts, I think this bill would sail through the Senate.

I say to my friends who are putting up obstacles—because I believe a lot of these false choices that are being put out there are not for the purposes of a legitimate policy goal but to undermine the efforts of achieving the extension of unemployment insurance—I say to them I think you need to stop and think. Think about the people who are hurting. Think about their lives, their hopes, and their struggles. Think about what their conversations are around

the kitchen table at night. Every night in New Jersey and all over the country thousands of families who have played by the rules and are looking for work are sitting around the table asking heartwrenching questions: How will we afford the mortgage and keep our home if we cannot get the assistance during this period of time? Do I have to decide between putting food on the table and keeping a place for my family? What if I have a health emergency? These are real-life conversations that are being had by Americans across this country.

How are we not putting aside ideology and looking into our conscience for the obvious answer? This is a simple extension of unemployment benefits for those who need our help. It is a no-brainer at a time when so many need help now and don't care about politics, don't want or deserve to be pawns in a political battle over the role or size of government. They just want help from the very people who represent them.

It isn't a time for political games. It is a time for action. We can always argue deficits. We can argue about debt management, we can argue about politics, but for now it is about the American people, their lives, their hopes, and their dreams for a better life for themselves and their families. It is about the kind of Nation we are and the values we hold dear.

Extending unemployment benefits isn't just the right thing to do morally, it also makes good economic sense. Study after study has shown that unemployment benefits are one of the most effective ways to help our economy grow, so much so that every \$1 spent produces a benefit of at least \$1.50 in gross domestic product. That is because people receiving benefits spend the money and immediately stimulate the economy in the form of consumer spending, which accounts for 70 percent of our GDP. Leaving 1.3 million Americans in the cold without any assistance would end up costing our economy 240,000 jobs.

Some on the other side say helping people who have been out of work is a crutch. I have to be honest with you. I have never met a person in my State who said they wanted to be on unemployment, who found dignity in being on unemployment or realized their dreams by being on unemployment. They found their dignity by achieving a job that helped them realize their hopes and dreams and aspirations.

The American worker is not lazy, and they don't want handouts. With the job market still recovering, there simply are not enough jobs available for them. As we work to make sure there is an economy that has enough jobs for Americans to be able to realize their hopes and dreams and aspirations, it is incumbent on us to make sure we continue to assist them so those stark choices around the kitchen table aren't as horrible as they are today.

I hope my colleagues will oppose hurting 4 million American children,

exacerbating the poverty in our country, and sending a message that goes counter to what the child tax credit is all about. We want to help an American child be able to fulfill their hopes and dreams and aspirations and their God-given potential. The adoption of the Ayotte amendment would go entirely counter to that belief.

With that, I yield the floor.

# RECESS

The PRESIDING OFFICER. Under the previous order, the Senate stands in recess until 2:15 p.m.

Thereupon, the Senate, at 12:36 p.m., recessed until 2:15 p.m. and reassembled when called to order by the Presiding Officer (Ms. BALDWIN).

## EMERGENCY UNEMPLOYMENT COMPENSATION EXTENSION ACT—Continued

The PRESIDING OFFICER. Under the previous order, the time until 2:30 p.m. will be equally divided and controlled between the two leaders.

The Senator from Alabama.

Mr. SESSIONS. Madam President, I wish to share briefly a few thoughts about where we are. We have before us an unemployment bill and the pending business is the Reid amendment that would extend unemployment benefits for a full year, and none of it is paid for effectively. All of it violates the Budget Act. It is unthinkable that we would pass another \$17 billion that would add to the debt of the United States—every billion of it, every single dollar of it borrowed, much of it from people around the world who are not friendly to us. So this is not a good way for us to start.

It is subject to a budget point of order because it violates our spending limits and that has been confirmed. I know the Presiding Officer is a member of the Budget Committee. It has been confirmed by Senator MURRAY and her staff, the Democratic leadership on the Budget Committee, that it violates the budget. So that means if it is not fixed—and I understand there is some attempt going on at this time to maybe rewrite it in a way that actually has a legitimate pay-for, to provide assistance to those who are long-term unemployed but paid for without adding to the debt of the United States.

I will remind my colleagues that in December we passed the Murray-Ryan legislation which set limits on spending, and the President signed it into law just 2 weeks ago. As soon as we waltz into the U.S. Senate in January of this year, we have a piece of legislation that bursts the budget entirely. It is an utter violation of the spending agreements we agreed to. So I hope our colleagues can present something to us that would lay out an effective way to handle those who are unemployed and would also pay for the legislation. That is what we have to do.